

Draft 7/20/2007

AMERICAN ARBITRATION ASSOCIATION  
INTERNATIONAL CENTRE FOR DISPUTE RESOLUTION

-----X  
:  
Akin Bay Company LLC, :  
:  
:  
Claimant, : Case No. 50 435 T 00214 06  
:  
:  
-against- :  
:  
:  
Cornerstone Overseas Investment Limited :  
and Cornerstone Strategic Management :  
Limited, :  
:  
:  
Respondents. :  
-----X

STIPULATION REGARDING PAYMENT  
OF FEES AND EXPENSES OF AKIN BAY

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned  
counsel for the parties:

1. With respect to invoices sent to Akin Bay or its counsel by the American  
Arbitration Association ("AAA") or JAMS (collectively "AAA Expenses"), Respondents shall  
pay the full amount of such invoices within 5 days of the transmission of such invoice by e-mail  
to Steve Nelson and David Singer, counsel for Respondents.

2. With respect to statements sent to Akin Bay by its counsel, Robinson &  
McDonald, for legal fees and expenses ("Attorney Statements"), Respondents shall pay the full  
amount of such Attorney Statements within 10 days of the transmission of such Attorney  
Statements by e-mail to Steve Nelson and David Singer, counsel for Respondents, except as set  
forth in paragraphs 3 and 4 below.



3. In the event that counsel for Respondents has an objection or query with respect to any portion of the Attorney Statements, then Respondents shall pay the portion of such Attorney Statement that does not relate to such objection or query pursuant to the terms of paragraph 2 above. With respect to the portion of the Attorney Statement that does relate to such objection or query (the "Disputed Amount"), counsel for the parties shall have a further 10 days (i.e., 20 days from the initial transmission of the Attorney Statement to counsel for Respondents) to resolve the issue ("10 Day Resolution Period").

4. If, by the end of such 10 Day Resolution Period, Respondents have agreed to pay all or any portion of the Disputed Amount, such payment shall be made within 5 days of the end of such 10 Day Resolution Period, and either party may seek a ruling from the Arbitrator with respect to any remaining issues.

5. All payments made by Respondents pursuant to this Stipulation shall be made by wire transfer to Robinson & McDonald, as follows:

Bank of New York  
Robinson & McDonald LLP  
Account # 6301542028  
ABA Routing # 021000018  
Swift # IRVTUS3N

Dated: July \_\_, 2007

ROBINSON & McDONALD LLP

DORSEY & WHITNEY

By \_\_\_\_\_  
K. Ann McDonald, Esq.

By: \_\_\_\_\_  
Steven C. Nelson, Esq.

61 Broadway  
New York, NY 10006  
Tel.: (212) 953-3400  
Attorneys for Claimants

88 Queensway  
Suite 3008  
One Pacific Place  
Hong Kong, China  
Attorneys for Respondents



**From:** "Nelson, "Steve" <Nelson.Steve@dorsey.com>  
**To:** ann@robinsonmcdonald.com, "Singer, "David" <Singer.David@dorsey.com>  
**CC:** jayne@robinsonmcdonald.com  
**Subject:** RE:

**Date:** Thursday, July 19, 2007 7:38 PM

**HTML | Plain Text | Header | Raw Content**

Dear Ann,

My apology for the lack of communication. I have been up to my eyebrows in trying to get through a very difficult closing on a large deal here in Tokyo with several other things going on at once, including this. I will be meeting with Jeff in Hong Kong over the weekend and hope to have this straightened out by the beginning of the week. We will of course comply with the arbitrator's decision.

Regards,

Steve

-----Original Message-----

**From:** Ann McDonald [mailto:ann@robinsonmcdonald.com]  
**Sent:** Friday, July 20, 2007 5:55 AM  
**To:** Nelson, Steve; Singer, David  
**Cc:** jayne@robinsonmcdonald.com  
**Subject:**

Dear Steve and David,

We would appreciate a response to my e-mails of July 6 and 16, and Jayne's e-mail of June 26--all regarding Cornerstone's obligations to pay our client's fees and expenses, and my suggestion for the ongoing procedure for the prompt payment thereof. We need to resolve these issues forthwith.

Regards,

Ann

K. Ann McDonald, Esq.  
Robinson & McDonald LLP  
61 Broadway, Suite 1415  
New York, New York 10006  
Tel.: 212 953-3889  
Fax: 212 953-3690

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From: "Ann McDonald" <ann@robinsonmcdonald.com>  
To: nelson.steve@dorsey.com, singer.david@dorsey.com  
CC: jayne@robinsonmcdonald.com

[Previous](#) [Next](#)

Date: Thursday, July 19, 2007 5:54 PM

[HTML](#) | [Plain Text](#) | [Header](#) | [Raw Content](#)

Dear Steve and David,

We would appreciate a response to my e-mails of July 6 and 16, and Jayne's e-mail of June 26—all regarding Cornerstone's obligations to pay our client's fees and expenses, and my suggestion for the ongoing procedure for the prompt payment thereof. We need to resolve these issues forthwith. Regards,

Ann

K. Ann McDonald, Esq.  
Robinson & McDonald LLP  
61 Broadway, Suite 1415  
New York, New York 10006  
Tel.: 212 953-3889  
Fax: 212 953-3690

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Read Message - SmarterMail

Page 1 of 1

**From:** "Ann McDonald" <ann@robinsonmcdonald.com>  
**To:** nelson.steve@dorsey.com, singer.david@dorsey.com  
**CC:** jayne@robinsonmcdonald.com  
**Subject:** Re:Our Bills  
**Attachments:** AAALtr7-16-07.pdf

**Date:** Monday, July 16, 2007 4:38 PM

**HTML | Plain Text | Header | Raw Content**

Dear Steve and David,

As you probably know by now, the arbitrator has decided that Cornerstone must pay Akin Bay's fees with respect to Wham-O, as well as those for work re the First Agreement. See attached decision. Therefore, please have your client pay the bills we have already sent regarding Wham-O, together with the bills re both agreements Jayne sent you in June. Needless to say your client has not paid any part of those bills. I would also appreciate a response to my last e-mail regarding our proposal for the procedure for payment of our fees and expenses going forward. Regards,

Ann

K. Ann McDonald, Esq.  
Robinson & McDonald LLP  
61 Broadway, Suite 1415  
New York, New York 10006  
Tel.: 212 953-3889  
Fax: 212 953-3690

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JUL 16. 2007 2:57PM

NO. 3984 P. 1/6



International Centre for Dispute Resolution

**FAX**

*Thomas M. Ventrone, Esq.*  
*Vice President*

*International Centre for Dispute Resolution*  
1633 Broadway, New York, NY 10019-6708  
telephone 212 484 3299, facsimile 212 246 7274

DATE July 16, 2007

TO K. Ann McDonald, Esq.  
Steven C. Nelson, Esq.  
David C. Singer, Esq.  
Robert B. Davidson, Esq.

FAXNUMBER 1-212-953-3690  
011 852-2524-3000  
1-212-953-7201  
1-212-972-0027

FROM Andrea H. Bugbee  
ICDR Senior Case Manager

NUMBER OF PAGES 6 (Including Fax Cover Sheet)

RE 50 435 T 00214 06  
Akin Bay Company, LLC  
vs  
Cornerstone Overseas Investment Limited  
Cornerstone Strategic Management Limited

CC

MESSAGE Dear Counsel and Mr. Davidson:

Please see the attached. Thank you.

Kind Regards,

Andrea

THIS FAX TRANSMISSION IS INTENDED ONLY FOR THE USE OF THE PERSON TO WHOM IT IS ADDRESSED. IT MAY CONTAIN INFORMATION THAT IS CONFIDENTIAL, PRIVILEGED OR OTHERWISE EXEMPT FROM DISCLOSURE. IF YOU ARE NOT THE INTENDED RECIPIENT OR THE PERSON AUTHORIZED TO DELIVER THIS FAX TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION OF THIS FAX IS PROHIBITED. IF YOU HAVE RECEIVED THIS FAX IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE (COLLECT) AND RETURN THE ORIGINAL FAX TO US BY FIRST CLASS MAIL AT THE ABOVE ADDRESS.



JUL 16. 2007 2:57PM

NO. 3984 P. 2/6



International Centre  
for Dispute Resolution

Thomas Ventrone  
Vice President

1633 Broadway, 10th Floor, New York, NY 10019  
telephone: 212-484-4181 facsimile: 212-246-7274  
internet: <http://www.adr.org/ICDR>

July 16, 2007

VIA FACSIMILE ONLY

K. Ann McDonald, Esq.  
Robinson Murphy & McDonald  
61 Broadway, Suite 1415  
New York, NY 10006

Steven C. Nelson, Esq.  
Dorsey & Whitney  
88 Queensway, Suite 3008  
One Pacific Place  
Hong Kong China

Re: 50 435 T 00214 06  
Akin Bay Company LLC  
vs  
Cornerstone Overseas Investment Limited  
and Cornerstone Strategic Management Limited

Dear Counsel:

Attached, please find a copy of the *Decision on Scope of Indemnification Under Wham-O Agreement* dated July 13, 2007 and as signed by Mr. Davidson.

Please contact the undersigned, should you have any questions.

Very truly yours,

Andrea H. Bugbee  
Senior International Case Manager  
(212) 484-3299  
[BugbeeA@adr.org](mailto:BugbeeA@adr.org)

cc: Robert B. Davidson, Esq.

Encl.



JUL 16 2007 2:57PM

NO. 3984 P. 3/6

**INTERNATIONAL CENTRE FOR DISPUTE RESOLUTION**

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**AKIN BAY COMPANY LLC**

Claimant,

and

Case No. 50 435 T 00214 06

**CORNERSTONE OVERSEAS INVESTMENT  
LIMITED and CORNERSTONE STRATEGIC  
MANAGEMENT LIMITED,**

Respondents.

---

**DECISION ON SCOPE OF INDEMNIFICATION  
UNDER WHAM-O AGREEMENT**

By Interim Award dated April 20, 2007, the undersigned determined that, under Schedule I of the letter agreement dated April 1, 2004 between Respondent Cornerstone Overseas Investments, Limited ("COIL") and the Claimant ("Akin Bay") (hereinafter, the "COIL Agreement"), Akin Bay was entitled to payment of its counsel fees "as they are incurred", i.e., as the arbitration progresses. The COIL Agreement, however, is but one of two contracts involved in this arbitration. The second agreement is dated November 21, 2005 and is between Respondent Cornerstone Strategic Management Limited ("Cornerstone") and Akin Bay (hereinafter, the "Wham-O Agreement"). Akin Bay now applies for payment of its counsel fees "as they are incurred" in connection with the enforcement of its rights under the Wham-O Agreement. Cornerstone contests Akin Bay's application and contends that Akin Bay is not entitled to this relief under Schedule I of that contract.



JUL 16. 2007 2:58PM

NO. 3984 P. 4/6

The operative language of the indemnification language in Schedule I to the Wham-O Agreement is substantially identical to the language in Schedule I to the COIL Agreement. Cornerstone, however, objects to paying Akin Bay's fees for prosecuting claims under the Wham-O Agreement arguing that additional provisions contained in the Wham-O Agreement evidence the parties' intention that Akin Bay not receive reimbursement of its counsel fees "as they are incurred" with respect to the Wham-O portion of the arbitration.

There are two differences in the agreements upon which Cornerstone relies. First, unlike in the COIL Agreement, disputes between the parties under the Wham-O Agreement are to be litigated rather than arbitrated. Second, Section 5 of the Wham-O Agreement permits Cornerstone to tender an insurance policy to Akin Bay which, if accepted, would substitute for Cornerstone's indemnification obligations under Schedule I. No such provision appears in the COIL Agreement.

Cornerstone argues that these different provisions compel the conclusion that Akin Bay is not entitled to its fees as they are incurred for enforcing its rights in this arbitration under the Wham-O Agreement.

After reading the parties' submissions and reviewing the Wham-O Agreement and its Schedule I, the undersigned concludes that the differences that appear in the Wham-O Agreement do not result in a different interpretation of Cornerstone's indemnification obligations. Accordingly, Cornerstone is to reimburse Akin Bay's counsel fees "as they



JUL 16 2007 2:58PM

NO. 3984 P. 5/6

are incurred" in Akin Bay's prosecution of its claims under the Wham-O Agreement to the same extent, and subject to the same conditions and qualifications, as those set forth in the Interim Award relating to the COIL Agreement.

It is true that a provision providing for litigation as opposed to arbitration implies a slower and more technical process, but preliminary relief is theoretically available in the context of a state court proceeding if, for example, Akin Bay felt aggrieved by an inordinate delay in receiving a decision on the payment of its fees. Neither does the possibility of Cornerstone's covering its indemnification obligations with insurance compel a different conclusion. The Wham-O Agreement recites a 90-day term, with possible extensions, and it is quite conceivable—perhaps even likely—that Akin Bay's work on the Wham-O assignment would be completed and fully paid for prior to the assertion of a third-party claim. While an insurance policy would not likely be available to cover Cornerstone's obligations to pay the fees of Akin Bay in the event of a dispute over the underlying agreement, the insurance alternative in Section 5 is optional and not mandatory. Hence, the inference is that the parties understood that it might not be an option under all the circumstances. Further, the insurance policy can be obtained "[a]t any time after the date of [the Wham-O] Agreement." Thus, a policy might well be procured after Akin Bay's assignment has concluded and Akin Bay has been fully compensated. The mere existence of the insurance alternative is, therefore, insufficient to override the clear language in Schedule I.



JUL 16 2007 2:58PM

NO. 3984 P. 6/6

For the reasons set forth above, Akin Bay's application is GRANTED and the Respondents are ORDERED to reimburse Akin Bay's reasonable counsel fees for the prosecution of its claims under the Wham-O Agreement as this arbitration proceeds. If a dispute arises as to the frequency of such reimbursements, or their amounts, either party may apply to the arbitrator for a prompt ruling.

A final fee will be set in the final Award rendered in this arbitration. The amount of such fee will consider the identity of the prevailing party, the work done, the results achieved, and the *bona fides* of the claims asserted. The arbitrator reserves the right to set a final fee that might require a disgorgement of fees previously advanced to Akin Bay if circumstances so warrant.

Dated: New York, NY  
July 13, 2007

Robert B. Davidson / SO  
Robert B. Davidson, Arbitrator



Read Message - SmarterMail

Page 1 of 2

**From:** "Ann McDonald" <ann@robinsonmcdonald.com>  
**To:** Nelson.Steve@dorsey.com  
**CC:** jayne@robinsonmcdonald.com, Singer.David@dorsey.com  
**Subject:** RE: AAA Bill

Date: Friday, July 06, 2007 7:36 AM

HTML | Plain Text | Header | Raw Content

Steve,

Jayne already sent the AAA bill as part of our bills on June 26. At least as to the \$1625 payable to the AAA with respect to the First Agreement, I do not understand why we have not already received a wire transfer as requested. In addition we expect a wire transfer with respect to our bills--totalling \$10,210.62--very promptly once you have had a chance to review them (which you have now had over a week to do).

As I have said before, we need to establish a procedure for the prompt payment of Cornerstone's obligations under the arbitrator's interim order. If you and I cannot do that by agreement, we will have to go back to Mr. Davidson, but I cannot believe we cannot work this out. First, we will require wire transfers--the last check Cornerstone check was a foreign check that took about 3 weeks (or thereabouts) to clear--that is unacceptable. Second, there should be an agreed time limit within which Cornerstone must pay: for statements to Akin Bay from the AAA (as to which there obviously could be no controversy), I suggest that Cornerstone should send us a wire transfer within 5 days of the transmission of such statement to you by e-mail; as to our statements to Akin Bay, I suggest that Cornerstone should send us a wire transfer within 10 days of the transmission of our statements to you by e-mail. In the event that you have some objection or question about any portion of our bills, then Cornerstone may send only the portion of the payment that does not relate to such items, and you and I will either work out such questions within a further 10 days, or we will submit such questions to Mr. Davidson.

If this procedure is acceptable, I'll draft a simple stipulation. As to the current invoices we have already sent, please have Cornerstone send us payment (by wire) promptly. Our wire instructions are on the e-mail Jayne sent on June 26. Best regards,

Ann

K. Ann McDonald, Esq.  
 Robinson & McDonald LLP  
 61 Broadway, Suite 1415  
 New York, New York 10006  
 Tel.: 212 953-3889  
 Fax: 212 953-3690

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---

**From:** "Nelson, Steve" <Nelson.Steve@dorsey.com>  
**Sent:** Tuesday, July 03, 2007 12:49 AM  
**To:** ann@robinsonmcdonald.com  
**Subject:** RE: AAA Bill

Dear Ann,

From both a logistical and an accounting standpoint, we think it preferable that you pay your share to the AAA and then include it as a disbursement in your bills. Thanks.

Regards,

Steve

Steven C. Nelson  
 DORSEY & WHITNEY  
 3008 One Pacific Place  
 88 Queensway  
 Hong Kong

Telephone: (852) 2105 0211  
 Facsimile: (852) 2524 3000



**From:** "Jayne S. Robinson" <Jayne@robinsonmcdonald.com>  
**To:** nelson.steve@dorsey.com  
**CC:** singer.david@dorsey.com  
**Subject:** fw: Akin Bay Bills  
**Attachments:** AkinBay-Ikon.pdf, AkinBay-Ikon-Billed.pdf,  
 Bill-FirstAgt-through5-31-Revised.pdf,  
 Bill-Wham-O-through5-31-Revised.pdf

Previous

Date: Thursday, June 28, 2007 2:33 PM

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Steve, David: Put this in the category of no good deed goes unpunished!

In getting out the bills in Ann's absence, I misallocated the document production costs 50/50. There were years worth of documents re the First Agreement versus a few months for the Wham-O Agreement. We think a reasonable allocation is 80% to the First Agreement and 20% to Wham-O.

Attached are our revised statements for April and May with the 80/20 allocation for the Ikon invoices that were included in those bills (\$1875--attached as Ikon-Billed). The remaining invoices (also attached) total \$6529, allocable \$5223 to the First Agreement, \$1306 to the Wham-O Agreement.

Let me know if you have any questions or if there is any issue with wire transferring the funds. Thanks, Jayne

Jayne S. Robinson, Esq.  
 Robinson & McDonald LLP  
 61 Broadway  
 New York, New York 10006  
 Tel.: 212 953-3888  
 Fax: 212 953-3690

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---

**From:** "Jayne S. Robinson" <Jayne@robinsonmcdonald.com>  
**Sent:** Wednesday, June 27, 2007 6:12 PM  
**To:** nelson.steve@dorsey.com  
**Subject:** Akin Bay Bills

Steve, David: Further to my email earlier this week, I am sending along 3 additional invoices for the document production totalling \$6,529, allocable one-half to each Agreement (\$3264).

Following are wire transfer instructions including the bank's Swift:

Bank of New York  
 Robinson & McDonald LLP  
 Account # 6301542028  
 ABA Routing # 021000018  
 Swift # IRVTUS3N

Thanks and regards, Jayne

Jayne S. Robinson, Esq.  
 Robinson & McDonald LLP  
 61 Broadway  
 New York, New York 10006  
 Tel.: 212 953-3888  
 Fax: 212 953-3690

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**Document Efficiency  
At Work.**

IKON Office Solutions - NY Financial  
Phone: (212) 376-6100 Fax:  
Federal ID: 230334400

# INVOICE

Invoice #	NYF07060073
Invoice Date:	06/05/2007
Due Date:	06/15/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

**BILL TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

**SHIP TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Price using: STANDARD Price

Attn: CARMEN SICA

Reference / Case #		Reference 2		Reference 3		Account Manager	
01810-002						Lowe, Eric	
Sales Order	Order Date	Ordered By		Quantity	Unit Price		Extension
SO-0706-0035 06/04/2007 CARMEN SICA - ROBINSON MCDONALD-LAW OFFICES							
E-Label Endorsement				3,653.00	0.0500		182.65
B&W Copies D - Heavy Litigation				14,612.00	0.1500		2,191.80

ENTERED #1,286.66 Just Agt  
ENTERED #1,286.65 Wham-D

Please Pay From This Invoice		Taxable Sales:	2,374.45
Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.		Sales Tax:	198.86
		Non-Taxable:	0.00
		Postage:	0.00
		Delivery:	0.00
		<b>PAY THIS AMOUNT \$</b>	<b>2,573.31</b>

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by: Carmen Sica

Date: 6/20/2007

Please pay from this copy. The party named on this bill is held responsible for payment

**Payment From:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Amount Enclosed

\$

Invoice: NYF07060073  
Invoice Date: 06/05/2007  
Due Date: 06/15/2007  
Customer Code: NYF-ROBI  
Natl ID: 29123

**Please Remit To:**  
**IKON Office Solutions**  
LDS Northeast District - NYF  
P O Box 827164  
Philadelphia, PA 19182-7164

**PAY THIS AMOUNT \$ 2,573.31**




**Document Efficiency  
At Work™**

IKON Office Solutions - NY Financial  
Phone: (212) 376-6100 Fax:  
Federal ID: 230334400

# INVOICE

Invoice #	NYF07060322
Invoice Date:	06/20/2007
Due Date:	06/30/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

**BILL TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

**SHIP TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Attn: CARMEN SICA

Price using: STANDARD Price

Price using: STANDARD Price						
Reference / Case #		Reference 2		Reference 3		Account Manager
01810-002						Lowe, Eric
Sales Order	Order Date	Ordered By		Quantity	Unit Price	Extension

SO-0706-0072	06/05/2007	CARMEN SICA - ROBINSON MCDONALD-LAW OFFICES			
E-Label Endorsement			5,502.00	0.0500	275.10
B&W Copies D - Heavy Litigation			22,008.00	0.1500	3,301.20

Bates Range#4644-10145

ENTERED 1937.91 First Agt

ENTERED 1937.91 Wham-D

Please Pay From This Invoice		Taxable Sales:	3,576.30
Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.		Sales Tax:	299.52
		Non-Taxable:	0.00
		Postage:	0.00
		Delivery:	0.00
PAY THIS AMOUNT \$			3,875.82

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by:

*Carmen Sica*

Date:

6/20/07

Please pay from this copy. The party named on this bill is held responsible for payment.

**Payment From:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Amount Enclosed

\$

Invoice: NYF07060322

Invoice Date: 06/20/2007

Due Date: 06/30/2007

Customer Code: NYF-ROBI

Natl ID: 29123

**Please Remit To:**  
**IKON Office Solutions**  
LDS Northeast District - NYF  
P O Box 827164  
Philadelphia, PA 19182-7164

**PAY THIS  
AMOUNT \$ 3,875.82**





**Document Efficiency  
At Work™**

IKON Office Solutions - NY Financial  
Phone: (212) 376-6100 Fax:  
Federal ID: 230334400

# INVOICE

Invoice #	NYF07060113
Invoice Date:	06/07/2007
Due Date:	06/17/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

**BILL TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

**SHIP TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Attn: Ann McDonald

Price using: STANDARD Price

Reference / Case #		Reference 2	Reference 3		Account Manager	
01810-002					Lowe, Eric	
Sales Order	Order Date	Ordered By	Quantity	Unit Price		Extension
SO-0706-0090    06/06/2007    Ann McDonald - ROBINSON MCDONALD-LAW OFFICES						
B&W Copies D - Heavy Litigation			492.00	0.1500		73.80

ENTERED \$39.99 Just Agt  
ENTERED \$39.99 Wham-D

<b>Please Pay From This Invoice</b>		Taxable Sales:	73.80
Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.		Sales Tax:	6.18
		Non-Taxable:	0.00
		Postage:	0.00
		Delivery:	0.00
<b>PAY THIS AMOUNT \$</b>			<b>79.98</b>

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by:

Date:

Please pay from this copy. The party named on this bill is held responsible for payment.

**Payment From:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Amount Enclosed

\$

Invoice: NYF07060113

Invoice Date: 06/07/2007

Due Date: 06/17/2007

Customer Code: NYF-ROBI

Natl ID: 29123

**PAY THIS  
AMOUNT \$ 79.98**

**Please Remit To:**  
**IKON Office Solutions**  
LDS Northeast District - NYF  
P O Box 827164  
Philadelphia, PA 19182-7164





**Document Efficiency  
At Work.™**

IKON Office Solutions - NY Financial  
Phone: (212) 376-6100 Fax:  
Federal ID: 230334400

# INVOICE

Invoice #	NYF07060034
Invoice Date:	06/04/2007
Due Date:	06/14/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

**BILL TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

**SHIP TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Attn: CARMEN SICA

Price using: STANDARD Price

Reference / Case #	Reference 2	Reference 3	Account Manager
01810-002			Lowe, Eric

Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension
-------------	------------	------------	----------	------------	-----------

SO-0706-0024 06/01/2007 CARMEN SICA - ROBINSON MCDONALD-LAW OFFICES

E-Label Endorsement	990.00	0.0500	49.50
Image Capture D - Heavy	990.00	0.1500	148.50
Prints w/ Assembly	2,970.00	0.1200	356.40

*Just Agt #347.  
#300.41  
300.42  
Whomo*

**ENTERED**  
**ENTERED**  
21600.83

<b>Please Pay From This Invoice</b>		Taxable Sales:	554.40
Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.		Sales Tax:	46.43
		Non-Taxable:	0.00
		Postage:	0.00
		Delivery:	0.00
		<b>PAY THIS AMOUNT \$</b>	<b>600.83</b>

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by: *Carmen Sica*

Date: *6/4/2007*

Please pay from this copy. The party named on this bill is held responsible for payment

**Payment From:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Amount Enclosed

\$

Invoice: NYF07060034

Invoice Date: 06/04/2007

Due Date: 06/14/2007

Customer Code: NYF-ROBI

Natl ID: 29123

**Please Remit To:**  
**IKON Office Solutions**  
LDS Northeast District - NYF  
P O Box 827164  
Philadelphia, PA 19182-7164

**PAY THIS AMOUNT \$ 600.83**




**Document Efficiency  
At Work.**

IKON Office Solutions - NY Financial  
Phone: (212) 376-6100 Fax:  
Federal ID: 230334400

# INVOICE

Invoice #	NYF07060025
Invoice Date:	06/04/2007
Due Date:	06/14/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

**BILL TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

**SHIP TO:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Attn: Ann McDonald

Price using: STANDARD Price

Reference / Case #	Reference 2	Reference 3	Account Manager
01810/007 Akin Bay			Lowe, Eric

Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension
SO-0705-0505	05/31/2007	Ann McDonald - ROBINSON MCDONALD-LAW OFFICES			
B&W Copies D - Heavy Litigation			7,348.00	0.1600	1,175.68

*Just Ag \$637.07*  
*Wham \$637.07*

**ENTERED**

**ENTERED**

*637.07*  
*21274.14*

<b>Please Pay From This Invoice</b>  Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.		Taxable Sales: 1,175.68 Sales Tax: 98.46 Non-Taxable: 0.00 Postage: 0.00 Delivery: 0.00
<b>PAY THIS AMOUNT \$ 1,274.14</b>		

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by: *Garnet Sevi*

Date: *6/4/2007*

Please pay from this copy. The party named on this bill is held responsible for payment.

**Payment From:**  
**ROBINSON MCDONALD-LAW OFFICES**  
61 Broadway  
New York, NY 10006

Amount Enclosed

\$

Invoice: NYF07060025

Invoice Date: 06/04/2007

Due Date: 06/14/2007

Customer Code: NYF-ROBI

Natl ID: 29123

**Please Remit To:**  
**IKON Office Solutions**  
LDS Northeast District - NYF  
P O Box 827164  
Philadelphia, PA 19182-7164

**PAY THIS AMOUNT \$ 1,274.14**



June 28, 2007

NEW YORK

AKIN BAY COMPANY LLC

DR

To ROBINSON &amp; McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3588824

For professional services rendered  
through May 31, 2007 in connection with  
a dispute with Cornerstone Overseas  
Investment Limited regarding 2004  
Agreement (First Agreement)

## Professional Services

			<u>Hours</u>
4/3/2007	KAM	Preparation for arbitration hearing re attorneys' fees	1.00
4/4/2007	JSR	Conference K.A. McDonald and review cases in preparation for oral argument	1.00
	KAM	Preparation for hearing re attorneys' fees; legal research re same	5.50
4/5/2007	JSR	Oral argument; telephone call clients	1.20
	KAM	Preparation for and participation in arbitration hearing re attorneys' fees under First Agreement; telephone call client re oral argument	2.25
4/9/2007	KAM	Review e-mail from client re document production and Akin document demand	0.15
4/17/2007	KAM	Conference J. Robinson re strategy	0.40
4/20/2007	KAM	E-mails to client	0.35



AKIN BAY COMPANY LLC

June 28, 2007

Page 2

Hours

4/23/2007	KAM	Telephone call P. Bepler re arbitrator's decision; review of Interim Award; conference J. Robinson re same; work on interpretive motion re First Agreement	3.00
4/30/2007	KAM	Emails with David Singer; work on interpretive motion re First Agreement	2.15
5/2/2007	KAM	Telephone call client	0.25
5/3/2007	KAM	Telephone call S. Nelson; telephone calls P. Bepler; draft memorandum to S. Nelson; review of Cornerstone's objections to document demand	0.90
5/4/2007	KAM	Telephone call P. Bepler; re-draft memorandum re documents	0.15
5/9/2007	KAM	Prepare memorandum and attachments for S. Nelson re document demand and amended order	0.50
5/16/2007	KAM	Telephone call J. Rybakoff	0.35
5/17/2007	KAM	Telephone call S. Nelson (in Shanghai); e-mail to client; draft memorandum to S. Nelson; letter to arbitrator	0.55
5/18/2007	KAM	Re-do schedule; telephone call D. Singer; letter to arbitrator; e-mail to D. Singer; telephone call clients; e-mail to clients	1.10
5/22/2007	KAM	Telephone call D. Singer	0.10
5/23/2007	KAM	Telephone call D. Singer re schedule	0.10
5/31/2007	KAM	Telephone calls P. Bepler re document production	0.20



AKIN BAY COMPANY LLC

June 28, 2007

Page 3

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	21.20	\$9,010.00

## Additional Charges :

DLS Fee	36.61
Outside Copying	1,499.97
Photocopy	55.20
Telephone	29.55
Westlaw	171.33
Total costs	\$1,792.66

Total amount of this bill	\$10,802.66
---------------------------	-------------

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	2.20	425.00
Kathryn Ann McDonald	19.00	425.00



NEW YORK June 28, 2007AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through May 31, 2007 in connection with  
 a dispute with Cornerstone Overseas  
 Investment Limited and Cornerstone  
 Strategic Management Limited regarding  
 Wham-O Agreement

## Professional Services

			<u>Hours</u>
4/5/2007	JSR	Telephone call clients; telephone call D. Singer	0.40
	KAM	Telephone call client re Wham-O litigation; telephone call D. Singer re litigation; draft stipulation withdrawing lawsuit	0.65
4/9/2007	KAM	Review e-mail from client re document production and Akin document demand; re-draft stipulation re lawsuit	0.25
4/17/2007	KAM	Telephone call D. Singer re re-draft stipulation; conference J. Robinson re strategy	0.60
4/18/2007	KAM	E-mails to Dorsey re stipulation	0.10
4/20/2007	KAM	E-mails to client re litigation stipulation and attorneys' fees issues; e-mail to Singer re stipulation	0.45



AKIN BAY COMPANY LLC

June 28, 2007

Page 2

Hours

4/30/2007	KAM	Emails with David Singer	0.15
5/2/2007	KAM	Telephone call client	0.25
5/3/2007	KAM	Telephone call S. Nelson; telephone calls P. Bepler; draft memorandum to S. Nelson; review of Cornerstone's objections to document demand	0.90
5/4/2007	KAM	Telephone call P. Bepler; re-draft memorandum re documents	0.15
5/9/2007	KAM	Prepare memorandum and attachments for S. Nelson re document demand and amended order	0.50
5/16/2007	KAM	Telephone call J. Rybakoff	0.35
5/17/2007	KAM	Telephone call S. Nelson (in Shanghai); e-mail to client; draft memorandum to S. Nelson; letter to arbitrator	0.55
5/18/2007	KAM	Re-do schedule; telephone call D. Singer; letter to arbitrator; e-mail to D. Singer; telephone call clients; e-mail to clients	1.10
5/22/2007	KAM	Telephone call D. Singer	0.10
5/23/2007	KAM	Telephone call D. Singer re schedule	0.10
5/31/2007	KAM	Telephone calls P. Bepler re document production	0.20

Amount

For professional services rendered	6.80	\$2,890.00
------------------------------------	------	------------



AKIN BAY COMPANY LLC

June 28, 2007

Page 3

## Additional Charges :

	<u>Amount</u>
DLS Fee	36.61
Outside Copying	375.00
Photocopy	55.20
Telephone	29.55
Westlaw	<u>171.33</u>
Total costs	\$667.69

Total amount of this bill	<u>\$3,557.69</u>
---------------------------	-------------------

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	0.40	425.00
Kathryn Ann McDonald	6.40	425.00



**From:** "Jayne S. Robinson" <Jayne@robinsonmcdonald.com>  
**To:** nelson.steve@dorsey.com  
**CC:** singer.david@dorsey.com  
**Subject:** Akin Bay bills  
**Attachments:** BillsThrough-5-31-2007-FirstAgt.pdf,  
BillsThrough-5-31-2007-Wham-O.pdf,  
AAAInvoiceJune2007.pdf

[Previous](#)**Date:** Tuesday, June 26, 2007 3:57 PM[HTML](#) | [Plain Text](#) | [Header](#) | [Raw Content](#)

Dear Steve and David: In Ann's absence, I am forwarding our bills for April and May separately for the First Agreement and the Wham-O Agreement. I am also forwarding the recent bill from the AAA, which we are told is an advance deposit for the hearing, and should be allocated one-half to each Agreement.

At this point, the total due for the First Agreement is \$11,835.62 (\$10,210.62 plus \$1625). We would ask that the funds be wired as follows:

Bank of New York  
Robinson & McDonald LLP  
Account # 6301542028  
ABA Routing # 021000018

Please let me know if you have any questions. Thanks and regards, Jayne

Jayne S. Robinson, Esq.  
Robinson & McDonald LLP  
61 Broadway  
New York, New York 10006  
Tel.: 212 953-3888  
Fax: 212 953-3690

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June 20, 2007

NEW YORK

AKIN BAY COMPANY LLC

DR

To ROBINSON &amp; McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3586924

For professional services rendered  
through May 31, 2007 in connection with  
a dispute with Cornerstone Overseas  
Investment Limited regarding 2004  
Agreement (First Agreement)

## Professional Services

			<u>Hours</u>
4/3/2007	KAM	Preparation for arbitration hearing re attorneys' fees	1.00
4/4/2007	JSR	Conference K.A. McDonald and review cases in preparation for oral argument	1.00
	KAM	Preparation for hearing re attorneys' fees; legal research re same	5.50
4/5/2007	JSR	Oral argument; telephone call clients	1.20
	KAM	Preparation for and participation in arbitration hearing re attorneys' fees under First Agreement; telephone call client re oral argument	2.25
4/9/2007	KAM	Review e-mail from client re document production and Akin document demand	0.15
4/17/2007	KAM	Conference J. Robinson re strategy	0.40
4/20/2007	KAM	E-mails to client	0.35



AKIN BAY COMPANY LLC

June 20, 2007

Page 2

Hours

4/23/2007	KAM	Telephone call P. Bepler re arbitrator's decision; review of Interim Award; conference J. Robinson re same; work on interpretive motion re First Agreement	3.00
4/30/2007	KAM	Emails with David Singer; work on interpretive motion re First Agreement	2.15
5/2/2007	KAM	Telephone call client	0.25
5/3/2007	KAM	Telephone call S. Nelson; telephone calls P. Bepler; draft memorandum to S. Nelson; review of Cornerstone's objections to document demand	0.90
5/4/2007	KAM	Telephone call P. Bepler; re-draft memorandum re documents	0.15
5/9/2007	KAM	Prepare memorandum and attachments for S. Nelson re document demand and amended order	0.50
5/16/2007	KAM	Telephone call J. Rybakoff	0.35
5/17/2007	KAM	Telephone call S. Nelson (in Shanghai); e-mail to client; draft memorandum to S. Nelson; letter to arbitrator	0.55
5/18/2007	KAM	Re-do schedule; telephone call D. Singer; letter to arbitrator; e-mail to D. Singer; telephone call clients; e-mail to clients	1.10
5/22/2007	KAM	Telephone call D. Singer	0.10
5/23/2007	KAM	Telephone call D. Singer re schedule	0.10
5/31/2007	KAM	Telephone calls P. Bepler re document production	0.20



AKIN BAY COMPANY LLC

June 20, 2007

Page 3

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	21.20	\$9,010.00

## Additional Charges :

DLS Fee	36.61
Outside Copying	937.48
Photocopy	55.20
Westlaw	171.33
Total costs	\$1,200.62

Total amount of this bill	\$10,210.62
---------------------------	-------------

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	2.20	425.00
Kathryn Ann McDonald	19.00	425.00



June 20, 2007

NEW YORK

AKIN BAY COMPANY LLC

OR

To ROBINSON &amp; McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3588624

For professional services rendered  
through May 31, 2007 in connection with  
a dispute with Cornerstone Overseas  
Investment Limited and Cornerstone  
Strategic Management Limited regarding  
Wham-O Agreement

## Professional Services

			<u>Hours</u>
4/5/2007	JSR	Telephone call clients; telephone call D. Singer	0.40
	KAM	Telephone call client re Wham-O litigation; telephone call D. Singer re litigation; draft stipulation withdrawing lawsuit	0.65
4/9/2007	KAM	Review e-mail from client re document production and Akin document demand; re-draft stipulation re lawsuit	0.25
4/17/2007	KAM	Telephone call D. Singer re re-draft stipulation; conference J. Robinson re strategy	0.60
4/18/2007	KAM	E-mails to Dorsey re stipulation	0.10
4/20/2007	KAM	E-mails to client re litigation stipulation and attorneys' fees issues; e-mail to Singer re stipulation	0.45



AKIN BAY COMPANY LLC

June 20, 2007

Page 2

Hours

4/30/2007	KAM	Emails with David Singer	0.15
5/2/2007	KAM	Telephone call client	0.25
5/3/2007	KAM	Telephone call S. Nelson; telephone calls P. Bepler; draft memorandum to S. Nelson; review of Cornerstone's objections to document demand	0.90
5/4/2007	KAM	Telephone call P. Bepler; re-draft memorandum re documents	0.15
5/9/2007	KAM	Prepare memorandum and attachments for S. Nelson re document demand and amended order	0.50
5/16/2007	KAM	Telephone call J. Rybakoff	0.35
5/17/2007	KAM	Telephone call S. Nelson (in Shanghai); e-mail to client; draft memorandum to S. Nelson; letter to arbitrator	0.55
5/18/2007	KAM	Re-do schedule; telephone call D. Singer; letter to arbitrator; e-mail to D. Singer; telephone call clients; e-mail to clients	1.10
5/22/2007	KAM	Telephone call D. Singer	0.10
5/23/2007	KAM	Telephone call D. Singer re schedule	0.10
5/31/2007	KAM	Telephone calls P. Bepler re document production	0.20

Amount

For professional services rendered

6.80 \$2,890.00



AKIN BAY COMPANY LLC

June 20, 2007

Page 3

## Additional Charges :

	<u>Amount</u>
DLS Fee	36.61
Outside Copying	937.49
Photocopy	55.20
Westlaw	<u>171.33</u>
Total costs	\$1,200.63
 Total amount of this bill	 <u>\$4,090.63</u>

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	0.40	425.00
Kathryn Ann McDonald	6.40	425.00





**American Arbitration Association**  
Dispute Resolution Services Worldwide

1633 Broadway  
10th Floor  
New York, NY 10019

STMT DATE	AMOUNT DUE
06/11/2007	\$3,250.00
CASE#	
50-435-T-00214-06 01 ANBU-C	

**INVOICE**

Payment Due Upon Receipt

K. Ann McDonald Esq.  
Robinson Murphy & McDonald  
61 Broadway, Suite 1415  
New York NY 10006

Representing Akin Bay Company LLC  
Re: Cornerstone Overseas Investment Limited  
and Cornerstone Strategic Management Limited



-33-

Please Detach and Return with Payment to the Above Address

Please Indicate Case No. on check



**American Arbitration Association**  
Dispute Resolution Services Worldwide

1633 Broadway  
10th Floor  
New York, NY 10019

NAME K. Ann McDonald Esq.  
Robinson Murphy & McDonald  
61 Broadway, Suite 1415  
New York NY 10006

Representing Akin Bay Company LLC  
Re: Cornerstone Overseas Investment Limited  
and Cornerstone Strategic Management Limited

STMT DT	CASE#	PREVIOUS BALANCE	CURRENT CREDITS	CURRENT CHARGES	BALANCE DUE
06/11/2007	50-435-T-00214-06 01 ANBU-C	0.00	0.00	3,250.00	3,250.00
DATE	INV#/REF#	TRANSACTIONS		CHARGES	CREDITS
06/04/2007	9469168	Case Service Fee		3,250.00	
Totals		Transactions from 05/13/2007 to 06/11/2007		3,250.00	0.00

Remarks: For any inquiry please call: 212-484-3299. This invoice reflects financial activity for this party only, for the period stated above.

EIN: 13-0429745



**From:** "Jayne S. Robinson" <Jayne@robinsonmcdonald.com>  
**To:** ann@robinsonmcdonald.com  
**Subject:** fw: Akin Bay bills  
**Attachments:** BillsThrough-5-31-2007-FirstAgt.pdf,  
 BillsThrough-5-31-2007-Wham-O.pdf,  
 AAAInvoiceJune2007.pdf

Previous

Date: Tuesday, June 26, 2007 3:59 PM

HTML | Plain Text | Header | Raw Content

FYI. Copy sent to Peter and David Singer.

Jayne S. Robinson, Esq.  
 Robinson & McDonald LLP  
 61 Broadway  
 New York, New York 10006  
 Tel.: 212 953-3888  
 Fax: 212 953-3690

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---

**From:** "Jayne S. Robinson" <Jayne@robinsonmcdonald.com>  
**Sent:** Tuesday, June 26, 2007 3:57 PM  
**To:** nelson.steve@dorsey.com  
**Subject:** Akin Bay bills

Dear Steve and David: In Ann's absence, I am forwarding our bills for April and May separately for the First Agreement and the Wham-O Agreement. I am also forwarding the recent bill from the AAA, which we are told is an advance deposit for the hearing, and should be allocated one-half to each Agreement.

At this point, the total due for the First Agreement is \$11,835.62 (\$10,210.62 plus \$1625). We would ask that the funds be wired as follows:

Bank of New York  
 Robinson & McDonald LLP  
 Account # 6301542028  
 ABA Routing # 021000018

Please let me know if you have any questions. Thanks and regards, Jayne

Jayne S. Robinson, Esq.  
 Robinson & McDonald LLP  
 61 Broadway  
 New York, New York 10006  
 Tel.: 212 953-3888  
 Fax: 212 953-3690

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**ROBINSON & McDONALD LLP**

61 BROADWAY  
NEW YORK, N.Y. 10006

212-953-3400  
FAX: 212-953-3690

May 9, 2007

Memorandum to: Steven C. Nelson, Esq.

Attached are our bills (separate bills for the First Agreement and Wham-O). We allocated our time entries as between the First Agreement and Wham-O as best we could (if the task applied to both, we just split the entry 50/50; if the time logically applied to one agreement versus the other -- e.g., the lawsuit -- we allocated it accordingly). Now that the fees for the First Agreement and Wham-O will be together in the arbitration, the allocation no longer matters, but I just wanted to explain the methodology. The bills for services through March 31, 2007 total \$96,055 (First Agreement \$47,632.63, Wham-O \$48,422.42). In addition, the AAA expenses to date total \$15,777.50 (\$8,000 initial fee; \$7,777.50 for the arbitrator).

Please get back to me by around the middle of next week if you have any dispute about the bills, and if you do we can call the arbitrator promptly. If not, then we will agree on a date by which your client will pay.

Re your general objections, we obviously have no problem with withholding of privileged information or attorney work product. However, I think we might discuss a privilege log -- it is conceivable that there could be some debate about what is privileged and what is not with respect to communications involving Dorsey and the Wham-O transaction. We can discuss this issue further.



With respect to the objection re documents in the possession of attorneys or consultants, we would want any non-privileged documents from Dorsey & Whitney re, for example, the Wham-O transaction.

With respect to the Grand Toys objection, we do want documents from Grand Toys in part because the First Agreement started life at Grand Toys (e.g., there could be drafts, e-mails in connection with the negotiations, etc.), and I think your recast document demand takes account of that.

As I think we have actually discussed before, we definitely would not want to exclude from your production documents that indicate on their face that they were received from or sent to a principal or employee of Akin Bay. As we discussed, we will need to show that principals and employees of Cornerstone knew at all times what work Akin Bay (and the companies Akin Bay was working with on Cornerstone's behalf -- e.g., Royal Bank of Scotland) were doing, and we therefore need production from Cornerstone's files of the documents that show that. Let me know if you want to discuss.

A handwritten mark-up of your recast document demand is attached -- it basically looks fine, except for item (iv) of the general objections. A mark-up of the old order is also attached. I extended most things by a month (with exceptions where that did not make sense or where extending one month would make the date be during the time when I will be in Italy (June 8-July 2)). If it is acceptable, I will have it re-typed and we can do a joint letter to Mr. Davidson. I am holding off signing the stipulation re withdrawal of the lawsuit until I hear back from you re the question I asked about the Wham-O Agreement on Monday afternoon (your time). Regards.

K. Ann McDonald

Enclosures



Akin Bay

First Agreement



NEW YORK May 31, 2006

AKIN BAY COMPANY LLC

Dr

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through April 30, 2006 in connection with  
 a dispute with Cornerstone Overseas  
 Investment Limited regarding 2004 Agreement  
 (First Agreement)

## Professional Services

		<u>Hours</u>
4/2/2006	KAM Review materials from client telephone call J. Robinson	1.60
4/3/2006	KAM Preparation for meeting and attend meeting at client's offices	2.50
4/4/2006	KAM Telephone call P. Bepler	0.10
4/10/2006	JSR Conference K.A. McDonald; work on estimate	0.40
	KAM Telephone call client; review of documents from client; conference J. Robinson; preparation of cost estimate	1.55
4/11/2006	KAM Finalize cost estimate	0.60
	JSR Work on estimate	0.50
4/17/2006	KAM Telephone call P. Bepler	0.35
	JSR Telephone call P. Bepler	0.35



AKIN BAY COMPANY LLC

May 31, 2006

Page 2

		<u>Hours</u>
4/18/2006	KAM Telephone call P. Bepler; memorandum to P. Bepler	0.15
	JSR Telephone call P. Bepler	0.10
4/19/2006	KAM Conference J. Robinson re strategy	0.25
4/20/2006	KAM Prepare for telephone call with client; telephone call client	0.45
	JSR Telephone call clients	0.25
4/25/2006	KAM Telephone call P. Bepler	0.05
4/26/2006	KAM Work on Statement of Claim; respond to client e-mails	1.15

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	10.35	\$4,398.75

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.60	425.00
Kathryn Ann McDonald	8.75	425.00



NEW YORK June 20, 2006AKTN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through May 31, 2006 in connection with  
 a dispute with Cornerstone Overseas  
 Investment Limited regarding 2004 Agreement  
 (First Agreement)

## Professional Services

		<u>Hours</u>
5/1/2006	KAM Work on Statement of Claim; conference P. Bepler	1.50
5/2/2006	KAM Review of documents from client	1.10
5/3/2006	KAM Review of client documents; work on Statement of Claim	3.55
5/4/2006	KAM Work on Statement of Claim	1.15
5/5/2006	KAM Telephone call P. Bepler	0.05
5/9/2006	KAM Review of e-mails and binders from clients	2.80
5/10/2006	KAM Review of e-mails and invoices from client; work on Statement of Claim; e-mails to P. Bepler	3.10
5/11/2006	KAM Re-draft Statement of Claim; e-mail to P. Bepler	1.60



AKIN BAY COMPANY LLC

June 20, 2006

Page 2

		<u>Hours</u>
5/12/2006	KAM Work on Statement of Claim; review documents from clients; telephone call clients	1.10
	JSR Review draft statement of claim	0.10
5/15/2006	KAM E-mails with client; work on Statement of Claim; organize exhibits	4.60
	JSR Review draft Statement of Claim; conference K.A. McDonald	0.25
5/16/2006	KAM Work on Statement of Claim; e-mails with client; review and organize exhibits	3.60
5/17/2006	KAM Finalize Statement of Claim; telephone calls P. Bepler; organize exhibits; draft letters to AAA, Hsieh and Nelson	1.60
	JSR Telephone call P. Bepler; conference K.A. McDonald; final review Statement of Claim	0.50
5/22/2006	KAM Telephone call S. Nelson; telephone call P. Bepler	0.15
5/23/2006	KAM E-mail to clients re Nelson conversation; telephone clients re same	0.45
5/24/2006	KAM Review of AAA letter and rules; e-mails to client and S. Nelson	0.15
5/31/2006	KAM Telephone call S. Nelson; telephone call P. Bepler; telephone call Bepler and Rybakoff	1.00
	JSR Telephone calls S. Nelson, P. Bepler, and J. Rybakoff re arbitration	1.00



AKIN BAY COMPANY LLC

June 20, 2006

Page 3

HoursHoursAmount

For professional services rendered	29.35	\$12,473.75
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## Additional Charges:

Local Messenger	4.63
OT Word Proc.	87.00
Photocopy	<u>565.22</u>

Total costs	<u>\$656.85</u>
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Total amount of this bill	\$13,130.60
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## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.85	425.00
Kathryn Ann McDonald	27.50	425.00



NEW YORK August 03, 2006AKIN BAY COMPANY LLC

Dr

To ROBINSON &amp; McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3588824

For professional services rendered  
through June 30, 2006 in connection with  
a dispute with Cornerstone Overseas  
Investment Limited regarding 2004 Agreement  
(First Agreement)

## Professional Services

		<u>Hours</u>
6/1/2006	KAM Telephone call with AAA and S. Nelson; telephone call P. Bepler; conference J. Robinson	0.15
	JSR Conference AAA; conference K.A. McDonald re court vs. arbitration issues; telephone call P. Bepler	0.15
6/8/2006	KAM Telephone call P. Bepler; telephone call AAA and S. Nelson; conference J. Robinson re strategy	0.25
	JSR Review AAA commercial, securities and international rules in preparation for AAA conference; telephone call S. Nelson; telephone call AAA; telephone call P. Bepler	0.75



AKIN BAY COMPANY LLC

August 03, 2006

Page 2

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	01.30	\$552.50
Additional Charges:		
Westlaw		<u>120.78</u>
Total costs		\$120.78
<hr/>		
Total amount of this bill		\$673.28

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	0.90	425.00
Kathryn Ann McDonald	0.40	425.00



NEW YORK

October 02, 2006

AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through August 31, 2006 in connection  
 with a dispute with Cornerstone Overseas  
 Investment Limited regarding 2004 Agreement  
 (First Agreement)

## Professional Services

		<u>Hours</u>
7/6/2006	JSR Review answer and counterclaim; telephone call P. Bepler	0.30
	KAM Review of Cornerstone Answer; telephone call P. Bepler	0.55
7/10/2006	KAM Review of Cornerstone's Answer; telephone call clients	1.60
7/11/2006	KAM Telephone calls P. Bepler	0.20
7/20/2006	JSR Conference re arbitrators	0.25
	KAM Conference re arbitrators	0.25
7/26/2006	KAM Telephone call P. Bepler	0.15
8/1/2006	KAM Telephone call P. Bepler	0.10
8/21/2006	KAM Work on draft Response to Answer and Counterclaims	4.50



AKIN BAY COMPANY LLC

October 02, 2006

Page 2

		<u>Hours</u>
8/22/2006	JSR Draft discovery demand; work on answer to counterclaim	2.75
	KAM Work on response; telephone calls P. Bepler; conference J. Robinson	3.60
8/23/2006	JSR Work on answer to counterclaim	1.75
	KAM Work on response; conference J. Robinson; telephone call AAA	2.75
8/24/2006	KAM Work on response	1.75
8/28/2006	KAM Work on response	1.50
8/29/2006	KAM Work on response	0.75
8/30/2006	KAM Work on response	0.50
8/31/2006	KAM Telephone call P. Bepler; work on response	0.25

	<u>Amount</u>
For professional services rendered 23.50	\$9,987.50
Additional Charges :	
Local Messenger	4.64
OTWordProc.	145.00
Photocopy	<u>56.00</u>
Total costs	\$205.64
Total amount of this bill	\$10,193.14



AKIN BAN COMPANY LLC

October 02, 2006

Page 3

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	5.05	425.00
Kathryn Ann McDonald	18.45	425.00



NEW YORK

November 02, 2006

DR

AKIN BAY COMPANY LLC

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588824

For professional services rendered  
 through September 30, 2006 in connection  
 with a dispute with Cornerstone Overseas  
 Investment Limited regarding 2004 Agreement  
 (First Agreement)

## Professional Services

		<u>Hours</u>
9/5/2006	KAM Work on response to counterclaim	1.40
9/6/2006	JSR Work on answer to counterclaim	1.85
	KAM Work on and finalize response; numerous e-mails and telephone calls clients; finalize exhibits; telephone call S. Nelson; telephone call AAA	5.50
9/11/2006	KAM Telephone call P. Bepler	0.10
9/18/2006	KAM Telephone call P. Bepler	0.10
9/20/2006	KAM E-mails; telephone calls re arbitrator	0.40
9/21/2006	KAM E-mails; letter to AAA; Westlaw/Lexis research re Illinois case raised by client	1.00
9/27/2006	KAM Telephone call clients re possible witness	0.90



AKIN BAY COMPANY LLC

November 02, 2006

Page 2

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	10.80	\$4,590.00

## Additional Charges:

Courier	45.01
OTWordProc.	159.50
Outside Copying	<u>44.40</u>
Total costs	\$248.91

Total amount of this bill	<u>\$4,838.91</u>
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## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.85	425.00
Kathryn Ann McDonald	8.95	425.00



NEW YORK November 17, 2006

DR

AKIN BAY COMPANY LLC

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered through  
 October 31, 2006 in connection with a  
 dispute with Cornerstone Overseas  
 Investment Limited regarding 2004 Agreement  
 (First Agreement)

## Professional Services

		<u>Hours</u>	
10/20/2006	KAM Telephone call Bepler; Rybakoff	0.35	
10/26/2006	KAM Work on document demand	0.15	
10/27/2006	KAM Finalize document demand	0.10	
			<u>Amount</u>
	For professional services rendered	0.60	\$255.00
Additional Charges :			
	Courier		17.76
	Photocopy		5.40
	Westlaw		<u>1,428.90</u>
	Total costs		\$1,452.06
	Total amount of this bill		<u>\$1,707.06</u>



AKIN BAY COMPANY LLC

November 17, 2006

Page 2

Professional Summary

Name	Hours	Rate
Kathryn Ann McDonald	0.60	425.00



NEW YORK \_\_\_\_\_

AKIN BAY COMPANY LLC

\_\_\_\_\_OR

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through February 28, 2007 in connection  
 with a dispute with Cornerstone Overseas  
 Investment Limited regarding 2004  
 Agreement (First Agreement)

## Professional Services

Hours

11/14/2006	KAM	Work on settlement; telephone call P. Bepler re same	0.90
12/4/2006	KAM	Preparation for settlement discussions (review chart from client; draft summary charts)	0.85
12/5/2006	KAM	Work on damages charts	0.40
12/13/2006	KAM	Telephone call client	0.10
12/27/2006	KAM	Work on damage number charts	1.25
12/29/2006	JSR	Draft demand letter for reimbursement	0.60



AKIN BAY COMPANY LLC

March 12, 2007

Page 2

Hours

1/2/2007	KAM	Preparation for settlement conference with S. Nelson (review damages numbers and Cornerstone Answer)	1.25
1/3/2007	JSR	Conference K.A. McDonald; telephone call S. Nelson; telephone call P. Bepler	0.75
	KAM	Preparation for settlement conference; telephone calls S. Nelson; conference J. Robinson and telephone client re settlement	1.05
1/12/2007	KAM	Work on demand letter to Hsieh; memorandum to client and e-mail re same	0.25
1/16/2007	KAM	Finalize demand letter; e-mails to AAA and client	0.10
1/17/2007	JSR	Review AAA International Rules; draft request for interim relief	1.70
1/18/2007	JSR	Revise draft motion	0.90
1/19/2007	JSR	Review and revise draft motion	0.30
1/29/2007	JSR	Proof changes to motion	0.10
2/8/2007	KAM	Prepare for AAA preliminary hearing	1.00
2/9/2007	KAM	Preparation for and attendance at AAA preliminary hearing	2.50
2/16/2007	KAM	Re-draft interim relief letter	1.00
2/20/2007	JSR	Work on the brief re expense reimbursement	1.20
	KAM	Work on interim relief letter; conference J. Robinson re same; e-mail to S. Nelson	1.00



AKIN BAY COMPANY LLC

March 12, 2007

Page 3

Hours

2/21/2007	JSR	Finalize letter brief	2.20
	KAM	Finalize letter re interim relief; draft objections to document demand	1.15
2/22/2007	KAM	Finalize objections to document demand; e-mail to S. Nelson re same; telephone client re same	0.20

Amount

For professional services rendered	21.35	\$9,073.75
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## Additional Charges :

Courier	43.97
Photocopy	75.00
Westlaw	861.41
Total costs	\$980.38

Total amount of this bill	\$10,054.13
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## Professional Summary

Name	Hours	Rate
Jayne S. Robinson	7.75	425.00
Kathryn Ann McDonald	13.60	425.00



May 03, 2007  
 NEW YORK \_\_\_\_\_

AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through March 31, 2007 in connection  
 with a dispute with Cornerstone Overseas  
 Investment Limited regarding 2004  
 Agreement (First Agreement)

Professional Services

			<u>Hours</u>
3/1/2007	KAM	Telephone call client re document objections; e-mail to S. Nelson	0.20
3/5/2007	JSR	Review COIL's brief, read cases	2.10
3/6/2007	KAM	Telephone call S. Nelson re document demands; legal research re attorneys' fees issue	0.50
	JSR	Continued review of cases re motion	2.00
3/7/2007	KAM	Telephone call P. Bepler; research re indemnity contracts	0.60
3/9/2007	KAM	Telephone call P. Bepler	0.10
3/12/2007	KAM	Memorandum to S. Nelson summarizing document request discussions; telephone calls client re same	0.80
3/29/2007	KAM	Email to client	0.10



AKIN BAY COMPANY LLC

May 03, 2007

Page 2

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	6.40	\$2,720.00
Additional Charges:		
DLS Fee		65.11
Westlaw		<u>106.65</u>
Total costs		\$171.76
<hr/>		
5/3/2007 Credit for error on March 12, 2007 bill		<u>(255.00)</u>
Total amount of this bill		\$2,636.76

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	4.10	425.00
Kathryn Ann McDonald	2.30	425.00



Akin Bay

Wham-O



NEW YORK ~~May 31, 2006~~~~AKIN BAY COMPANY LLC~~

DR

To ROBINSON &amp; McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3588824

For professional services rendered  
through April 30, 2006 in connection with  
a dispute with Cornerstone Overseas  
Investment Limited and Cornerstone  
Strategic Management Limited regarding  
Wham-O Agreement

## Professional Services

		<u>Hours</u>
4/2/2006	KAM Review materials from client telephone call J. Robinson	1.60
4/3/2006	KAM Preparation for meeting and attend meeting at client's offices	2.50
4/4/2006	KAM Telephone call P. Bepler	0.10
4/10/2006	JSR Conference K.A. McDonald; work on estimate; review Wham-O contract	0.60
	KAM Telephone call client; review of documents from client; conference J. Robinson; preparation of cost estimate	1.55
4/11/2006	KAM Finalize cost estimate	0.60
	JSR Work on estimate	0.50
4/17/2006	KAM Telephone call P. Bepler	0.35
	JSR Telephone call P. Bepler	0.35



AKIN BAY COMPANY LLC

May 31, 2006

Page 2

		<u>Hours</u>
4/18/2006	KAM Telephone call P. Bepler; memorandum to P. Bepler	0.15
	JSR Telephone call P. Bepler	0.10
4/19/2006	KAM Conference J. Robinson re strategy	0.25
4/20/2006	KAM Prepare for telephone call with client; telephone call client	0.45
	JSR Telephone call clients	0.25
4/25/2006	KAM Telephone call P. Bepler	0.05
4/26/2006	KAM Work on Statement of Claim; respond to client e-mails	1.15

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	10.55	\$4,483.75

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.80	425.00
Kathryn Ann McDonald	8.75	425.00



NEW YORK

~~June 20, 2006~~~~AKIN BAY COMPANY LLC~~

OR

To ROBINSON &amp; McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3588624

For professional services rendered  
through May 31, 2006 in connection with  
a dispute with Cornerstone Overseas  
Investment Limited and Cornerstone  
Strategic Management Limited regarding  
Wham-O Agreement

## Professional Services

		<u>Hours</u>
5/1/2006	KAM Work on Statement of Claim; conference P. Bepler	1.50
5/2/2006	KAM Review of documents from client	0.20
5/3/2006	KAM Work on Statement of Claim	1.55
5/4/2006	KAM Work on Statement of Claim	1.15
5/5/2006	KAM Telephone call P. Bepler	0.05
5/9/2006	KAM Review of e-mails from clients	0.30
5/10/2006	KAM Review of e-mails from client; work on Statement of Claim; e-mails to P. Bepler	2.20
5/11/2006	KAM Re-draft Statement of Claim; e-mail to P. Bepler	1.60



AKIN BAY COMPANY LLC

June 20, 2006

Page 2

		<u>Hours</u>
5/12/2006	KAM Work on Statement of Claim; telephone call clients	0.70
	JSR Review draft statement of claim	0.10
5/15/2006	KAM E-mails with client; work on Statement of Claim; organize exhibits	4.60
	JSR Review draft Statement of Claim; conference K.A. McDonald	0.25
5/16/2006	KAM Work on Statement of Claim; e-mails with client; review and organize exhibits	3.60
5/17/2006	KAM Finalize Statement of Claim; telephone calls P. Bepler; organize exhibits; draft letters to AAA, Hsieh and Nelson	1.60
	JSR Telephone call P. Bepler; conference K.A. McDonald; final review Statement of Claim	0.50
5/22/2006	KAM Telephone call S. Nelson; telephone call P. Bepler	0.15
5/23/2006	KAM E-mail to clients re Nelson conversation; telephone clients re same	0.45
5/24/2006	KAM Review of AAA letter and rules; e-mails to client and S. Nelson	0.15
5/31/2006	KAM Telephone call S. Nelson; telephone call P. Bepler; telephone call Bepler and Rybakoff	1.00
	JSR Telephone calls S. Nelson, P. Bepler, and J. Rybakoff re arbitration	1.00



AKIN BAY COMPANY LLC

June 20, 2006

Page 3

HoursHoursAmount

For professional services rendered	22.65	\$ 9,626.25
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## Additional Charges:

Local Messenger	4.64
OT Word Proc.	87.00
Photocopy	<u>565.23</u>

Total costs	<u>\$656.87</u>
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Total amount of this bill	\$10,283.12
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## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.85	425.00
Kathryn Ann McDonald	20.80	425.00



NEW YORK August 03, 2006AKIN BAY COMPANY LLC

Dr

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588024

For professional services rendered  
 through June 30, 2006 in connection with  
 a dispute with Cornerstone Overseas  
 Investment Limited and Cornerstone  
 Strategic Management Limited regarding  
 Wham-O Agreement

## Professional Services

		<u>Hours</u>
6/1/2006	KAM Telephone call with AAA and S. Nelson; telephone call P. Bepler; conference J. Robinson	3.15
	JSR Conference AAA; conference K.A. McDonald re court vs. arbitration issues; telephone call P. Bepler	3.15
6/2/2006	KAM Conference J. Robinson re contract interpretation; telephone call P. Bepler re same	1.80
6/8/2006	KAM Telephone call P. Bepler; telephone call AAA and S. Nelson; conference J. Robinson re strategy	0.25
	JSR Review AAA commercial, securities and international rules in preparation for AAA conference; telephone call S. Nelson; telephone call AAA; telephone call P. Bepler	0.75



AKIN BAY COMPANY LLC

August 03, 2006

Page 2

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	09.10	\$3,867.50
Additional Charges:		
Westlaw		<u>120.79</u>
Total costs		<u>\$120.79</u>
Total amount of this bill		\$3,988.29

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	3.90	425.00
Kathryn Ann McDonald	5.20	425.00



NEW YORK

October 02, 2006

AKIN BAY COMPANY LLC

Dr

To ROBINSON &amp; McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3588624

For professional services rendered  
through August 31, 2006 in connection  
with a dispute with Cornerstone Overseas  
Investment Limited and Cornerstone  
Strategic Management Limited regarding  
Wham-O Agreement

## Professional Services

		<u>Hours</u>
7/6/2006	JSR Review answer and counterclaim; telephone call P. Bepler	0.30
	KAM Review of Cornerstone Answer; telephone call P. Bepler	0.55
7/10/2006	KAM Review of Cornerstone's Answer; telephone call clients	1.60
7/11/2006	KAM Telephone calls P. Bepler	0.20
7/20/2006	JSR Conference re arbitrators	0.25
	KAM Conference re arbitrators	0.25
7/26/2006	KAM Telephone call P. Bepler	0.15
8/1/2006	KAM Telephone call P. Bepler	0.10
8/21/2006	KAM Work on draft Response to Answer and Counterclaims	4.50



AKIN BAY COMPANY LLC

October 02, 2006

Page 2

		<u>Hours</u>
8/22/2006	JSR Draft discovery demand; work on answer to counterclaim	2.75
	KAM Work on response; telephone calls P. Bepler; conference J. Robinson	3.60
8/23/2006	JSR Work on answer to counterclaim	1.75
	KAM Work on response; conference J. Robinson; telephone call AAA	2.75
8/24/2006	KAM Work on response	1.75
8/28/2006	KAM Work on response	1.50
8/29/2006	KAM Work on response	0.75
8/30/2006	KAM Work on response	0.50
8/31/2006	KAM Telephone call P. Bepler; work on response	0.25

	<u>Amount</u>
For professional services rendered 23.50	\$9,987.50
Additional Charges :	
Local Messenger	4.63
OTWordProc.	145.00
Photocopy	56.00
Total costs	\$205.63
Total amount of this bill	\$10,193.13



AKIN BAN COMPANY LLC

October 02, 2006

Page 3

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	5.05	425.00
Kathryn Ann McDonald	18.45	425.00



NEW YORK  
November 02, 2006

DR

AKIN BAY COMPANY LLC

To ROBINSON & McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
IDENTIFICATION NUMBER  
13-3588624

For professional services rendered  
through September 30, 2006 in connection  
with a dispute with Cornerstone Overseas  
Investment Limited and Cornerstone  
Strategic Management Limited regarding  
Wham-O Agreement

Professional Services

		<u>Hours</u>
9/5/2006	KAM Work on response to counterclaim	1.40
9/6/2006	JSR Work on answer to counterclaim	1.85
	KAM Work on and finalize response; numerous e-mails and telephone calls clients; finalize exhibits; telephone call S. Nelson; telephone call AAA	5.50
9/11/2006	KAM Telephone call P. Bepler	0.10
9/18/2006	KAM Telephone call P. Bepler	0.10
9/20/2006	KAM E-mails; telephone calls re arbitrator	0.40
9/21/2006	KAM E-mails; letter to AAA	0.20
9/27/2006	KAM Telephone call clients re possible witness	0.90



AKIN BAY COMPANY LLC

November 02, 2006

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	<u>Hours</u>	<u>Amount</u>
For professional services rendered	10.00	\$4,250.00
Additional Charges:		
Courier		45.01
OTWordProc.		159.50
Outside Copying		<u>44.40</u>
Total costs		\$248.91
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Total amount of this bill		\$4,498.91

## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.85	425.00
Kathryn Ann McDonald	8.15	425.00



NEW YORK ~~November 17, 2006~~

AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3586624

For professional services rendered through  
 October 31, 2006 in connection with a  
 dispute with Cornerstone Overseas  
 Investment Limited and Cornerstone  
 Strategic Management Limited regarding  
 Wham-O Agreement

## Professional Services

		<u>Hours</u>
10/20/2006	KAM Telephone call Bepler; Rybakoff	0.35
10/26/2006	KAM Work on document demand	0.15
10/27/2006	KAM Finalize document demand	0.10

		<u>Amount</u>
For professional services rendered	0.60	\$255.00

## Additional Charges :

Courier	17.76
Photocopy	<u>5.40</u>
Total costs	\$23.16

Total amount of this bill	<u>\$278.16</u>
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AKIN BAY COMPANY LLC

November 17, 2006

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Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Kathryn Ann McDonald	0.60	425.00



New York \_\_\_\_\_

AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through February 28, 2007 in connection  
 with a dispute with Cornerstone Overseas  
 Investment Limited and Cornerstone  
 Strategic Management Limited regarding  
 Wham-O Agreement

## Professional Services

Hours

11/14/2006	KAM	Work on settlement; telephone call P. Bepler re same	0.90
12/4/2006	KAM	Preparation for settlement discussions (review chart from client; draft summary charts)	0.85
12/5/2006	KAM	Work on damages charts	0.40
12/13/2006	KAM	Telephone call client	0.10
12/21/2006	KAM	Research re service of process; conference J. Robinson re same	2.50



AKIN BAY COMPANY LLC

March 12, 2007

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Hours

12/21/2006	JSR	Research re service of process in Hong Kong under Hague and Rule 4; review cases	2.00
12/27/2006	KAM	Work on damage number charts; conference J. Robinson re lawsuit	1.75
	JSR	Review Wham-O Agreement; initial drafting of complaint for reimbursement	2.90
12/28/2006	JSR	Draft complaint	3.10
12/29/2006	JSR	Revise complaint; prepare exhibits; draft demand letter for reimbursement	2.60
1/1/2007	KAM	Review and comment on draft complaint	1.00
1/2/2007	KAM	Preparation for settlement conference with S. Nelson (review damages numbers and Cornerstone Answer); Conference J. Robinson re Wham-O lawsuit	1.75
	JSR	Revise complaint	0.10
1/3/2007	JSR	Conference K.A. McDonald; telephone call S. Nelson; telephone call P. Bepler	0.75
	KAM	Preparation for settlement conference; telephone calls S. Nelson; conference J. Robinson and telephone client re settlement	1.05
1/12/2007	KAM	Work on demand letter to Hsieh; memorandum to client and e-mail re same	0.25
1/16/2007	KAM	Finalize demand letter; e-mails to AAA and client	0.10
1/18/2007	JSR	Revise complaint to incorporate client comments	0.50



AKIN BAY COMPANY LLC

March 12, 2007

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Hours

1/19/2007	JSR	Review and revise draft complaint	0.30
1/29/2007	JSR	Proofread changes to draft complaint; review cases re jurisdiction	0.40
	KAM	Telephone call client; legal research re amount in controversy	0.80
2/6/2007	KAM	Telephone call client; work on Wham-O complaint	1.50
2/7/2007	KAM	Mark up draft complaint	0.50
2/21/2007	KAM	Telephone call P. Bepler and conference J. Robinson re Wham-O litigation	0.55
2/22/2007	KAM	Finalize objections to document demand; e-mail to S. Nelson re same; telephone client re same; telephone client re Wham-O litigation	0.50

Amount

For professional services rendered	27.75	\$11,793.75
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## Additional Charges :

Courier	17.76
CourtAlert.com	8.56
DLS Fee	70.00
Filing Fees	210.00
Outside Copying	306.05
Photocopy	75.00
Westlaw	861.43
Total costs	\$1,548.80

Total amount of this bill	\$13,342.55
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AKIN BAY COMPANY LLC

March 12, 2007

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Professional Summary

Name	Hours	Rate
Jayne S. Robinson	12.65	425.00
Kathryn Ann McDonald	15.10	425.00



NEW YORK \_\_\_\_\_

AKIN BAY COMPANY LLC

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To ROBINSON & McDONALD LLP  
 COUNSELLORS AT LAW  
 61 BROADWAY  
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE  
 IDENTIFICATION NUMBER  
 13-3588624

For professional services rendered  
 through March 31, 2007 in connection  
 with a dispute with Cornerstone Overseas  
 Investment Limited and Cornerstone  
 Strategic Management Limited regarding  
 Wham-O Agreement

## Professional Services

			<u>Hours</u>
3/1/2007	KAM	Telephone call client re document objections; e-mail to S. Nelson	0.20
3/6/2007	KAM	Telephone call S. Nelson re document demands; legal research re attorneys' fees issue	0.50
3/7/2007	KAM	Telephone call P. Bepler; research re indemnity contracts	0.60
3/9/2007	KAM	Telephone call P. Bepler	0.10
3/12/2007	KAM	Memorandum to S. Nelson summarizing document request discussions; telephone calls client re same	0.80

	<u>Amount</u>
For professional services rendered	2.20 - \$935.00



ARIN BAI COMPANY LLC

May 03, 2007

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## Additional Charges:

CourtAlert.com	15.50
DLS Fee	65.11
Lexis	<u>593.90</u>

Total costs	<u>\$674.51</u>
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5/3/2007 Credit for error on March 12, 2007 bill	<u>(255.00)</u>
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Total amount of this bill	<u>\$1,354.51</u>
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## Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Kathryn Ann McDonald	2.20	425.00